

Key Management Control Checklist for MWR Programs

MIS – RecTrac Software

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Function

The function covered by these checklists is the administration, operation, and management of Morale, Welfare, and Recreation (MWR) Programs and Nonappropriated Fund Instrumentalities (NAFIs).

Purpose

1. The purpose of these checklists is to assist the MACOM and installation personnel responsible for--
 - a. MWR programs and NAFIs in administering APF and NAF resources
 - b. MWR program reporting requirements
 - c. Managing MWR programs
 - d. Other NAFIs

in evaluating the *key management controls* related to the areas listed below.

2. Many of the questions are also pertinent to NAFIs other than IMWRF MWR programs.
3. **These checklists are *not* intended to cover *all* controls.**

Instructions

Answers must be based on actual testing of key management controls, such as document analysis, direct observation, interviewing, sampling, and simulation. Answers that indicate deficiencies must be explained and corrective action indicated in supporting documentation.

These management controls *must* be evaluated at least once every five years.

Certification that this evaluation has been conducted must be accomplished on DA Form 1-2-R (Management Control Evaluation Certification Statement). This form is available on the world wide web at the following internet address:

ftp://pubs.army.mil/pub/eforms/pdf/a11_2r.pdf More information about the Army

Management Control Process can be obtained at the Army Internal Review website:

<http://www.asafm.army.mil/fo/fod/mc/mc.asp> or by contacting the CFSC Management Control Administrator, Bill Smith at (703) 681-7412 or via email at: William.Smith@cfsc.army.mil.

Comments

Help make this a better tool for evaluating management controls. Submit comments to the Commander, U.S. Army Community and Family Support Center ATTN: CFSC-IR, 4700 King Street, Alexandria, VA 22302-4410.

	RecTrac! Software	YES	NO	N/A
	A. Is RecTrac in use? (Required for all CRD activities)	x		
	B. Is the installed system used as a management tool?	x		
	C. Are Management level passwords known only to management?	x		
	D. Is access to adjustments, i.e., adjusting inventories, cash sales, etc. restricted to management?	x		
	E. Are monthly ending inventories compared to physical inventories and variations exceeding 2% or \$450.00 investigated and reported to the ADCFA?	x		
	F. Are inventories loaded and updated timely?	x		
	G. Are parent/child food menu items loaded and utilized?	x		

H. Are cashiers prevented from reading daily sales?	x		
I. Is batch processing accomplished on a LAN system?			x
J. Is all rental equipment loaded and controlled through RecTrac?	x		
K. Are demographics loaded?	x		
L. Are the following daily financial reports being run from RecTrac?			
(1). Daily activity reports (DAR)?	x		
(2). General ledger distribution report?	x		
(3). Cash journal?	x		
(4). Rental contracts?	x		
M. Are the following management reports being run from RecTrac?			
(1). Class rosters?	x		
(2). Instructor roster?	x		
(3). Other sales history report?	x		
(4). Transaction code report?	x		
(5). By hour sales report?	x		
(6). Calendars?	x		
	Yes	No	NA
N. Is facilities management performed using the facility registration module?	x		
O. Are activities being scheduled using RecTrac?	x		
P. Is the DAR being transmitted electronically to the accounting office?			x
Q. Are tournaments and leagues managed through RecTrac?		X	

E. Significant variances between the 2 are noted and adjusted

M. Class/Instructor Rosters in use where applicable.

Q. Tournament/League Management – waiting 9.6 version of Rectrac with enhancements

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